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VIA AIRBORNE EXPRESS

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423

**Re: STB Docket No. AB-55 (Sub-No. 588X) -
CSX Transportation, Inc.- Abandonment Exemption
in Polk County and McMinn County, Tennessee**

Dear Mr. Williams:

CSXT is in receipt of the Board's Decision served on April 24, 2002, in the above-captioned matter. Pursuant to the Board's directive, CSXT served notice of the decision upon Marsulex Inc. on April 26, 2002. CSXT also served notice on Intertrade Holdings, Inc.. Copies of the notices are attached hereto. Please feel free to contact my office if you have any questions regarding this matter.

Very truly yours,

Natalie S. Rosenberg
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Enclosure